

**DESOTO COUNTY BOARD OF SUPERVISORS**

**BOARD MEETING MINUTES**

**JOHN M. M. CALDWELL, PRESIDENT, PRESIDING**

**August 4, 1997**

**A. CALL TO ORDER**

The August 4, 1997, meeting of the DeSoto County Board of Supervisors was called to order by John M. M. Caldwell, Sr., Board President.

James Albert Riley, the DeSoto County Sheriff was present and did open the DeSoto County Board of Supervisors meeting in a regular session to hear any and all business to come before the Board. The following were present:

Jessie Medlin-----District 1  
Eugene C. Thach-----District 2  
James D. Pearson-----District 3  
John Caldwell-----District 4  
Tommy Lewis-----District 5  
W. E. "Sluggo" Davis-----Chancery Clerk  
James Albert Riley-----Sheriff  
Clovis Reed-----County Administrator  
William H. Austin, Jr.-----Board Attorney

**B. INVOCATION**

The invocation was presented by Supervisor John Caldwell.

**C. SLUGGO DAVIS - APPROVE DELETIONS LIST FOR HOMESTEAD, APPROVE LETTER OF ERRONEOUS DELETIONS ON HOMESTEAD**

The Chancery Clerk, W. E. "Sluggo" Davis, presented a list of homesteads to be terminated for the Board of Supervisors' inspection. Mr. Davis explained that these parcels are no longer eligible for homesteads for the year. Supervisor Jessie Medlin made the motion and Supervisor James Pearson seconded the motion to approve the terminations on the homestead rolls. The **motion passed** by a unanimous vote.

The Chancery Clerk, W. E. "Sluggo" Davis, presented an erroneous deletion on the homestead roll. Supervisor Jessie Medlin made the motion and Supervisor James Pearson seconded the motion to approve the erroneous deletion on the homestead roll. The **motion passed** by a unanimous vote.

**D. MR. CLEVE BROWN - PROTEST PROPERTY TAX**

Cleve Brown, president of Property Tax Associates, appeared before the Board of Supervisors to protest the property taxes for parcels known as Olive Branch Family,

**Item D., Continued,**

Crestview Apartments, Parcel #1068-3376.4-00006; Hernando Heights, parcel #3074-1801.1-00004; Horn Lake Villas, parcel #1088-3300.0-00001; South Horn Lake, parcel #1088-3300.0-00001.4; North Mississippi Housing LTD, parcel #3086-1300.4-00139. Mr. Brown explained that one thing his company does is to help challenge assessments of property tax when necessary. Mr. Brown said he is coming before the Board of Supervisors to discuss the assessments on five low income housing projects. Mr. Brown passed around copies of property record cards used to assess the value of property in the County. Mr. Brown said he was not contesting the class scale on the assessments, however, he pointed out that the condition column is listing the property depreciation at 90%. Mr. Brown further presented a copy of a letter from the State Tax Commission written in 1990 to give Tax Assessors guidelines to assess property and gives Tax Assessors the right to change property depreciation. Mr. Brown passed around pictures of buildings whose depreciations are recorded at a greater rate than those he is protesting, and in which are shown to be either newer or nicer in his opinion. In contrast, Mr. Brown reported that Hernando Heights has been notified that they must completely redo the building to continue their funding. Mr. Brown said that these properties are assessed at a higher rate than some of the finest properties in the county. Parker Pickle, the Tax Assessor and Bill Bryant of the Tax Assessors office said they try to assess the property based on the true market value and that approach has not been mentioned by Mr. Brown. Bill Bryant said the last assessment update was done in 1987. Horn Lake Villas was built in 1982, so the 90% depreciation was accurate for that time. Mr. Bryant said that South Crest, one of the properties of comparison was assessed at 75% because of occupancy rates. However, in studying the rental property in August 4, 1997, DeSoto County, the Tax Assessor's office found that there are only two apartments that are vacant and they are located at South Crest. Mr. Bryant said they should increase the assessment for South Crest. Supervisor Jessie Medlin asked when they would be doing that. Mr. Bryant said the Board could direct the Tax Assessor to do that today. Supervisor Thach asked why the heating and air conditioning building comparison is valued so low. The Tax Assessor representatives explained that Bryan Swindol renovated the front of the building. The back of the property, which is the greater portion of the property, is not in good condition. Supervisor Eugene Thach asked if they are appraising at today's market value. Bill Bryant said they are required by law to do so.

Supervisor John Caldwell asked Parker Pickle if he is comfortable with these assessments. Mr. Pickle said yes. Supervisor Caldwell said what about these five in protest. Mr. Pickle said he would recommend changing the assessment on the 98 roll to allow more time to study the property.

Supervisor Eugene Thach asked if they have checked the property on all the protested parcels. Bill Bryant said yes, and he is sure these properties are low. Cleve Brown said they are supposed to assess property value annually and said it is not fair to leave these properties at this assessment year after year. Supervisor Thach said DeSoto County was instructed by the State Tax Commission to update property assessments. Cleve Brown said he understands, but this protest deals with the depreciation of property.

Supervisor Jessie Medlin said he understands why Mr. Brown would challenge the assessment amount of this property based on the condition and assessments of the comparison property. Parker Pickle pointed out that they are not valued as high.. Cleve Brown said they are depreciated at a higher rate than the property he is questioning.

Supervisor Tommy Lewis said this all boils down to the condition of the property. Bill Bryant agreed. Mr. Bryant said the State Tax Commission agreed with this

**Item D., Continued,**

assessment based on the property values being low and said the Board should consider going up on the property value before going with a higher depreciation rate.

Supervisor Caldwell said this information from the State Tax Commission is a guideline and not a scale to be used. Bill Bryant said that is correct. Cleve Brown said the same scale is supposed to be used all over the state. That is the cause of some of the protests. His clients own property all over the state and they pay more taxes in DeSoto County than any other area of the state.

Supervisor Jessie Medlin asked the Tax Assessor if they are going to look at these properties. Bill Bryant said yes. Supervisor Thach asked if the properties could be reviewed for change this year. Parker Pickle said that is a big job and should not be rushed.

Supervisor John Caldwell made the motion and Supervisor Eugene Thach seconded the motion to uphold the Tax Assessors recommendation for the properties on protest by Cleve Brown. The motion passed by a unanimous vote.

#### **E. MR. JEFF TUTHILL - PROTEST PROPERTY TAX**

Jeff Tuthill of Ernst & Young, Property Tax Group of Houston, Texas came before the Board of Supervisors representing Snap-On Tools Corporation. Mr. Tuthill said the current assessed value of the property belonging to Snap-On Tools is \$4,417,553.00 based calculations for the change on information presented on Exhibit E. Snap-On Tools is asking for a decrease in assessment to \$3,250,000.00. Mr. Tuthill's presentation included the building being built in 1979. He explained how he arrived at the estimated property values. He said he researched the properties in the area. In doing so, he talked to Mr. Massey with Belz Enterprises. In using his comparisons, he arrived at his values.

According to Mr. Tuthill, new warehouses are being built for \$30.00 per square foot, which is the same value as the current assessment for this building built in 1979, with same carrying a depreciated value of 98%.

Bill Bryant said that last years property value went from 4.4million to 4.7million. Mr. Bryant explained Snap-on Tools has made a substantial improvement to the building, thus increasing the assessment. However, Mr. Bryant said that in comparison the building across the street owned by Michelin was purchased by Weyerhaeuser. The building is comparable and gets a 90% depreciation, therefore, Mr. Bryant feels Snap-On Tools should also be entitled to the same exemption. Supervisor Tommy Lewis asked what the tax is as it stands today. Bill Bryant said if you drop it from 98% to 90% we would be in line with the property across the street.

Supervisor John Caldwell asked why the Board would drop this one now when they didn't adjust the apartments before this. Why should this property be adjusted now and the South Crest Apartments wait for their adjustment?

Supervisor Eugene Thach said when you lower the property value you don't get the controversy you get when you raise the value.

Bill Bryant said the change to 90% depreciation would drop the assessment by \$3,000.00

Supervisor Tommy Lewis asked what we are looking at to make this change.

**Item E., Continued,**

Supervisor Eugene Thach verified the difference in the request for the change at the apartment, is that decision was based on the time it took to study the upgrade, when, in this situation, there was a purchase across the street to determine a comparison for this assessment.

Supervisor Jessie Medlin made the motion and Supervisor Tommy Lewis seconded the motion to change the depreciation factor of the assessment for Snap-On Tools to 90%, based on the recommendation of the Tax Assessor. This parcel is known as #1066-2400.0-00001.03. The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Yes  
Supervisor John Caldwell-----No  
Supervisor Tommy Lewis-----Yes

See Exhibit E.

**F. DALE THOMPSON - INVESTMENT OF SURPLUS FUNDS, BUDGET AMENDMENTS, ARCHITECT INVOICE FOR WALLS COMMUNITY BUILDING/LIBRARY, INTERFUND TRANSFER, TRANSFER FUNDS (SEIZED), APPROVAL OF MONTHLY BILLS**

**Investment of Surplus Funds**

At the recommendation of the Comptroller Supervisor Eugene Thach made the motion and Supervisor Tommy Lewis seconded the motion to accept the high bid from Peoples Bank and Trust for the investment of surplus funds. The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Absent  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

See Exhibit F.1

**Budget Amendments**

At the recommendation of the Comptroller, Supervisor Eugene Thach made the motion and Supervisor Tommy Lewis seconded the motion to approve the budget transfer for Purchasing as follows to cover the cost of one fax cartridge and one case of paper:

From	001-122-523	Printing	\$100.00
To	001-122-603	Office Supplies	\$100.00, and to approve the

budget amendment for Prisoner Medical Cost as follows:

Lower	001-901-999	Cash Balance	\$22,000.00
Raise	001-222-552	Prisoner Medical	\$22,000.00

Item F., Continued,

The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Absent  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**See Exhibit F.2.**

**Architect Invoice for Walls Community Bldg/Library**

At the recommendation of the Comptroller, Supervisor Eugene Thach made the motion and Supervisor Tommy Lewis seconded the motion to approve the budget amendment for the Walls Community Building for the payment the Architect, O. Marvin Johnson as follows:

Lower	001-701-913	Walls Community Bldg/Lib	\$38,558.00
Raise	001-701-564	Architect Fees	\$38,558.00

The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Absent  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**See Exhibit F.**

**Interfund Transfer**

At the recommendation of the Comptroller, Supervisor Eugene Thach made the motion and Supervisor Tommy Lewis seconded the motion to approve the transfer for the ambulance as follows:

From	001-900-950	General County	\$122,035.00
To	110-000-384	County Ambulance	\$122,035.00

The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Absent  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**See Exhibit F.**

**Item F., Continued,**

**Transfer Funds (Seized)**

At the recommendation of the Comptroller, Supervisor Tommy Lewis made the motion and Supervisor Eugene Thach seconded the motion to approve the budget transfer from seized funds to forfeitures as follows:

From	Seized Funds	623-900-950	\$749.00
To	Forfeitures	105-000-384	\$749.00

The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Absent  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**See Exhibit F.4.**

**Approval of Monthly Bills**

The Comptroller read the items on the claims docket. The Comptroller recommended the following budget amendment:

Lower	001-882-801	Notes Payable Interest	\$46,864.50
Raise	001-701-564	Architect Fees	\$46,864.50

The Comptroller presented an additional bill for the claims docket to cover the cost of the cables and relocating the telephone cables in the Justice Court Building from Adrian Ford in the amount of \$1,450.00. The Comptroller reported a question about an additional \$240.00 on the bill that may be billed later.

The Comptroller presented an additional bill to cover the cost of EMD training for Helen Boshers and Melissa Storey in the amount of \$250.00 each. Ms. Thompson said if this is not paid today, the price of the class will be \$295.00.

Supervisor Tommy Lewis made the motion and Supervisor Eugene Thach seconded the motion to approve the bills on the claims docket and the bill for the cable work in the Justice Court Building and for the bill for EMD training as presented by the Comptroller. The **motion passed** by a unanimous vote.

**Other Issues by the Comptroller**

**1. Pricing Error For Backpacks**

The Comptroller, Dale Thompson, said that last week she was contacted by a company that said there is a problem with a purchase order that was sent from the county for backpacks with a noted price of \$24.99. The order was processed and shipped and the company discovered the pricing error on the purchase order, as the

**Item F.1, Continued,**

price should have been \$109.99. The Purchasing Department said it is against the law to change a purchase order would not work with the company to correct the error. The company was contacting the Comptroller to help fix the problem.

Supervisor John Caldwell asked how many backpacks were ordered. The Comptroller answered that two were ordered.

Supervisor Eugene Thach suggested holding the item over until Wednesday to get more information on the correct procedure for handling this problem and to find the need for ordering the backpacks.

The Comptroller reported this is not the first time this problem has occurred, and said the problem should be handled in Purchasing. The Board of Supervisors instructed the Board Attorney to research the law for this situation and asked the Comptroller to find out why it is necessary to order new backpacks each year.

## **2. Money from Parks**

Supervisor James Pearson asked if the Comptroller has received any money from the ball park in his district. The Comptroller said she has not.

## **H. PETE MATHISON - AVIATION UNIT/ROLLING OVER SURPLUS FUNDS & SINGLE SOURCE ITEM REQUEST**

Pete Mathison of the DeSoto County Sheriff's Department's Aviation Unit said with the sale of the helicopter, the Sheriff's Department planned to purchase a search light. Mr. Mathison said this is a single source purchase at a cost of \$15,750.00 for the light and \$435.00 for the adapter. Supervisor Tommy Lewis asked how much a replacement bulb costs. Pete Mathison said a replacement bulb would cost \$1,200.00. Memphis Police Department estimates a bulb to last them more than one year.

Mr. Mathison explained that the delivery quote on the light will make it impossible to get in under the FY96-97 Budget. Therefore, Mr. Mathison requests to carry these funds over to the FY97-98 budget.

### **Item H., Continued,**

The Board Attorney, William Austin, said he needs a letter explaining the light and the attachment that makes it a single source purchase for backup paperwork.

Supervisor Eugene Thach made the motion and Supervisor Tommy Lewis seconded the motion to roll over the funds and approve the single source purchase and instructed Pete Mathison to provide the appropriate letter to the Board Attorney. The **motion passed** by a unanimous vote.

## **Other Issues By the Aviation Department**

Pete Mathison said that Central Maintenance does not cut the grass on the property where the Aviation Department is located. Recently high grass hit the tail of the helicopter causing \$400.00 damage. The Board of Supervisors instructed the Road Manager to have the grass cut at this facility regularly.

## **I. OLD BUSINESS**

### **1. Appointments**

This item was held over. **See Exhibit I.1.**

**2. Report From Committee on Petition For Public Road**

This item was held over. **See Exhibit I.2.**

**3. Load Limits For DeSoto County Roads**

Supervisor John Caldwell instructed the Road Manager to have the final recommendation for the load limits for DeSoto County complete with exceptions. Supervisor Caldwell said he wants to do something about the condition of the roads in the County. Supervisor Tommy Lewis said the wants to stop trucks who refuse to use specified haul routes that are tearing up County roads. Supervisor John Caldwell said that between now and Wednesday we need to get the final order.

**4. Purchase of Tractor on State Bid**

This item was held over.

**J. NEW BUSINESS**

**1. Increase/Reduction Assessments**

Supervisor Jessie Medlin made the motion and Supervisor John Caldwell seconded the motion to approve the increases and reductions in assessments based on the recommendations by the Tax Assessor. The **motion passed** by a vote as follows:

**Item J.1, Continued,**

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**See Exhibit J.1.**

Supervisor Jessie Medlin made the motion and Sueprvisor John Caldwell seconded the motion to approve the corrections/deletions of the Homestead Roll as presented and recommended by the Chancery Clerk. The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes



**2. Contracts to Be Made Part of Board Minutes:**

**- Mac's Tire Recyclers**

The County Administrator, Clovis Reed, reported the contract with Mac's Tire Recyclers to be for 0.85 cents per tire. Supervisor Jessie Medlin asked if this is the same contract the County has been using. Mr. Reed said yes.

**- Ikon Capital Copy Machines (3 leases)**

Supervisor Eugene Thach made the motion and Supervisor John Caldwell seconded the motion to approve the contracts between the County and Mac's Tire Recyclers and Ikon Capital Copy Machines for three leases as recommended by the County Administrator. The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**See Exhibit J.2.**

**- Water Cooler For Family & Children Services**

County Administrator explained the need to approve the contract between the County and Water Cooler for water in the McInvale Building which has the offices of Family and Children's Services. Supervisor Tommy Lewis asked how much a water fountain would cost. Clovis Reed reminded the Board the building is scheduled to be torn down. The Comptroller, Dale Thompson said the cost is \$813.00 per year. After discussion the Board of Supervisors agreed this is extravagant for water and suggested the department install a water cooler. The Comptroller reminded the Board they are already paying this bill for Civil Defense.

**Item J.2., Continued,**

Supervisor Tommy Lewis compared the excessiveness of this bill with the difference between driving a Cheverolet and a Cadillac. No action was taken on this contract. This item would require a budget amendment. **See Exhibit J.2.**

**3. Resolution for Mr. Williams Nichols (License Committee)**

Supervisor Jessie Medlin made the motion and Supervisor Eugene Thach seconded the motion to approve a resolution for William Nichols for his participation on the License Committee. The **motion passed** by a vote as follows:

**See Exhibit J.3.**

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**4. Bailiff Pay For Jerry Easley, Joe Holmes and Tommy Carr**

Pursuant to Section 25-7-27, Section 1, paragraph (e) which allows for Constables working as Bailiffs to be paid as provided under Section 25-3-69, Mississippi Code of 1973, Annotated, Supervisor Eugene Thach made the motion and Supervisor Jessie Medlin seconded the motion to pay Joe Holmes the amount of \$120.00 for the month of July, 1997; to pay Tommy Carr the amount of \$280.00 for the month of July, 1997; to pay Jerry Easley the amount of \$160.00 for the month of July, 1997, for their service as bailiff for DeSoto County Justice Court. The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**SEE EXHIBIT J.4.**

**5. Petition For Public Road (Proposed Mary Smith Road)**

This item was removed from the agenda as it is already being handled.  
**See Exhibit J.5.**

**6. Inventory Control For Tax Collector**

Supervisor Tommy Lewis made the motion and Supervisor John Caldwell seconded the motion to approve the disposal of the Epson LQ850 printer from Data Processing as it is unrepairable. The **motion passed** by a vote as follows:

**Item J.6., Continued,**

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**See Exhibit J.6.**

The County Administrator received a request to add a copier to the list of requests for disposal by Operations and Maintenance. This request was held over.

**7. Chancery, Circuit & County Court Allowances**

On this date, the County Administrator, Clovis Reed, presented on behalf of the Chancery Court Clerk, W. E. Davis, an order of Allowances to the Board of Supervisors for the July, 1997, term in the amount of \$2,126.66.

On this date, County Administrator Clovis Reed, presented on behalf of the Circuit Court Clerk Jeanette Martin, an Order of Allowances to the Board of Supervisors for the Circuit Court for the June, 1997, term in the amount of \$2,740.00; County Court for the June, 1997, term in the amount of \$3,513.00.

Supervisor Jessie Medlin made the motion and Supervisor Eugene Thach seconded the motion to approve these payments, pursuant to Sections 25-7-13, and Section 25-7-13(5) of the Mississippi Code of 1972, Annotated and pursuant to Section 25-7-9 of the Mississippi Code of 1972, Annotated, and pursuant to Sections 25-7-13, and Section 25-7-13(5) of the Mississippi Code of 1972, Annotated. The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----Yes

**See Exhibit J.7.**

**8. DeSoto County Sheriff's Office - Local Law Enforcement Grant Solicitation**

This item was held over.

**9. Justice Court Renovation - Contractor's Application For Payment #5**

The County Administrator presented the request for the fifth and final payment to Wells Construction for work on the Justice Court Building. Supervisor Jessie Medlin asked for Linda Aldridge, Clerk of Justice Court, if there are still problems with some of the swinging doors. Ms. Aldridge said yes, and that Trip Wells is supposed to come tomorrow. Ms. Aldridge said they need keys to the paper holders in the bathrooms; locks were not good on the building and would not open from time to time; there is a different key for every door.

**Item J.9., Continued,**

The Board of Supervisors asked the County Administrator to find out about re-keying the offices. This item was held over. **See Exhibit J.9.**

**10. Justice Court Report**

The DeSoto County Justice Court Clerk, Linda Aldridge, did meet with the Board of Supervisors and presented the Justice Court Report for the month of July 1997, pursuant to Section 9-11-19 of the Mississippi Code of 1972, Annotated. Ms. Aldridge said the numbers were down, she thought, due to the move.

Supervisor Jessie Medlin made the motion and Supervisor John Caldwell seconded the motion to accept the Justice Court Report for the month of July, 1997. The vote was unanimous. The **motion passed**. **SEE EXHIBIT J.10.**

Linda Aldridge thanked the Board of Supervisors for the new building. Supervisor Eugene Thach said the County should have some kind of ceremony for the building. Chancery Clerk Sluggo Davis asked if she had heard any comments that people could not find the building. Linda Aldridge said no. Mr. Davis said Greg Davis had suggested a sign on the north side of the building. The Board discussed the visibility of the building. Linda Aldridge said they are looking into putting something on the door now. Supervisor Eugene Thach said to add another

sign on the north side of the building would be in violation of the sign ordinance in the city.

## **11. Monthly Work Schedule**

Road Manager Kenny Gunn met with the Board of Supervisors to present the Road Department Monthly Road Report for the Month of July 1997, and Work Schedule for the month of August 1997, pursuant to Section 65-17-7 of the Mississippi Code of 1972, annotated.

Supervisor Tommy Lewis noted that Fulton is not on the contract. Kenny Gunn said he put the roads on the plan he thinks he can get to. If they have a good month they may get more.

Supervisor Tommy Lewis made the motion and Supervisor Jessie Medlin seconded the motion to accept the Road Report for July 1997, and Work Schedule for August, 1997. The **motion passed** by a unanimous vote. **SEE EXHIBIT J.11.**

### **Other Issues By the Road Manager**

#### **1. Bill From Nesbit Water Association**

The Road Manager presented a copy of a bill from Nesbit Water Association for a broken water main. Supervisor Jessie Medlin asked what the County charges for allowing them to put a water main on the County right of way. Kenny Gunn said there is no charge. Supervisor Tommy Lewis instructed the Road Manager to send them a letter to that effect.

## **Item J.11., Continued,**

#### **2. Request for School light at Horn Lake Middle School**

The Road Manager said someone is requesting a school light. Estimates for the light are between \$8,000.00 and \$10,000.00, and poles would have to be added. Supervisor Jessie Medlin asked if we have a written request for this.

Kenny Gunn said no. Supervisor John Caldwell said we need to ask if the school will help pay for the light. Supervisor John Caldwell asked how much the light at Getwell and Byhalia Road cost. The Road Manager said he did not have that information with him. The Board of Supervisors agreed to have the Road Manager get a request in writing from the school.

#### **3. Notice of Future Request to Transfer Money From the 900 Sub Fund to the Gravel Fund**

The Road Manager said he will be asking for a budget transfer to move money from the 900 sub fund to the Gravel fund. Excessive gravel needs have depleted this account.

#### **4. Purchase of Tractor on State Contract**

Kenny Gunn reported the need to purchase a tractor on a state contract.

#### **5. Omission of Limb Removal from Report**

The Road Manager, Kenny Gunn, said next months report will not be as big. He will discontinue putting limbs on the report to save clerical time. Mr. Gunn said there will continue to be work orders for these services.

12.    **FY 1998 Proposed Budget**

County Administrator Clovis Reed presented a proposed budget for the coming FY1998 budget. County Administrator Clovis Reed asked what kind of provisions were made for salary increases. Mr. Reed answered 5%, and said this budget will not make everyone happy, but it does provide for the biggest bang for your buck without raising taxes. Mr. Reed said this budget does not allow for the complete funding for Church Road. Mr. Reed said he will have to rerun the line item detail report to correct a spacing problem in the report. Clovis Reed said he met with Department Heads on the front end of the budget process. Mr. Reed said there was not as much growth in General County due to homestead exemption losses.

Supervisor Eugene Thach asked if the proposed budget includes a contingency fund. Clovis Reed said yes.

**K. EXECUTIVE SESSION**

The executive session portions of these minutes are recorded under the portion of the minutes called "Executive Session".

**L.       OTHER ISSUES**

**1.   Tax Assessor**

The Tax Assessor, Parker Pickle, reported to the Board of Supervisors that the total approve for tax assessment for the land and personal roll in August 1996, was \$495,876,993.00 The total this August 1997 is \$536,960,075.00 which is an increase of \$5,270,037.00.

Supervisor Eugene Thach made the motion and Supervisor John Caldwell seconded the motion to approve the land roll and personal roll with the exception of Parcel #1087-3600.00001 and Parcel #1087-3600.00001.02. The vote **did not pass** by a vote as follows:

Supervisor Jessie Medlin-----No  
Supervisor Eugene Thach-----Yes  
Supervisor James Pearson-----Absent  
Supervisor John Caldwell-----Yes  
Supervisor Tommy Lewis-----No

Supervisor Tommy Lewis made the motion and Supervisor Jessie Medlin seconded the motion to approve the land and personal roll as submitted by the Tax Assessor. The **motion passed** by a vote as follows:

Supervisor Jessie Medlin-----Yes  
Supervisor Eugene Thach-----No  
Supervisor James Pearson-----Yes  
Supervisor John Caldwell-----No  
Supervisor Tommy Lewis-----Yes

Supervisor Thach and Supervisor Caldwell said their vote in opposition was in protest of the two parcels mentioned in the previous motion.

**Item L., Continued,**

**2. Clovis Reed**

**1. County Audit**

County Administrator Clovis Reed explained that Williams & Pitts has agreed to do the County Audit for the same price as last year. Supervisor Jessie Medlin made the motion and Supervisor Tommy Lewis seconded the motion to approve Williams & Pitts for the County audit, and approve extending their contract at the same price as last year. The **motion passed** by a unanimous vote.

**3. Property Protest - National Filter Media**

The Chancery Clerk, W. E. "Sluggo" Davis presented a UPS envelope which contained a property protest late in the meeting. Mr. Davis said that UPS had delivered the envelope at 10:15. The ad in the paper clearly stated protests were to be turned in by 9:00 a.m. At the advise of the Board Attorney, the Board asked the Tax Assessor to review the protest and report back later in the meeting. The Tax Assessor, Parker Pickle did so and reported back that he did not recommend a change in this assessment. Mr. Pickle said National Filter Media claims their property value to be \$500,000+, when in March, when they requested an ad valorem exemption, they estimated their value at \$921,000.00.

Supervisor Jessie Medlin made the motion and Supervisor Eugene Thach seconded the motion to accept the recommendation of the Tax Assessor and deny the protest. The **motion passed** by a unanimous vote.

Supervisor Eugene Thach made the motion and Supervisor Jessie Medlin seconded the motion to recess until Wednesday, August 6, 1997, at 9:00. The **motion passed** by a unanimous vote.

THIS the 4th day of August, 1997, these minutes have been read and approved by the DeSoto County Board of Supervisors.

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JOHN M. M. CALDWELL, President  
DeSoto County Board of Supervisors